

UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF LOUISIANA

UNITED STATES OF AMERICA,)	
)	
Plaintiff,)	CIVIL ACTION NO. 2:19-cv-153
)	
v.)	
)	
JESSICA BARTHELEMY ST. ANN and)	
JJSM, INC.,)	
)	
Defendants.)	

COMPLAINT

The United States of America, for its complaint against the defendants, Jessica Barthelemy St. Ann and JJSM, Inc., alleges as follows:

NATURE OF ACTION

1. The United States brings this civil action to permanently enjoin Jessica Barthelemy St. Ann (“St. Ann”) and JJSM, Inc. (collectively, “Defendants”) from:
 - (a) Preparing, assisting in the preparation of, or directing the preparation of federal tax returns, amended returns, or other tax-related documents and forms, including any electronically submitted tax returns or tax-related documents, for any entity or person other than themselves;
 - (b) Owning, managing, controlling, working for, profiting from, or volunteering for any business or entity engaged in tax return preparation;
 - (c) Engaging in activity subject to penalty under 26 U.S.C. §§ 6694 and 6701;and

(d) Engaging in conduct that substantially interferes with the proper administration and enforcement of the internal revenue laws.

JURISDICTION AND VENUE

2. This action is authorized and requested by the Chief Counsel of the Internal Revenue Service, a delegate of the Secretary of the Treasury of the United States, and is commenced at the direction of the Attorney General of the United States in accordance with 26 U.S.C. §§ 7407 and 7408.

3. This Court has jurisdiction over this action pursuant 26 U.S.C. § 7402(a) and 28 U.S.C. §§ 1340 and 1345.

4. Venue is proper in this Court pursuant to 26 U.S.C. §§ 7407(a) and 7408(a) and 28 U.S.C. § 1391 because Defendants prepare tax returns within this judicial district and a substantial part of the events giving rise to this claim occurred within this judicial district.

DEFENDANTS

5. St. Ann's first exposure to tax return preparation was in 1992 when she took a job with "Janet Morel Accounting" as a bookkeeper and a tax return preparer. Janet Morel provided St. Ann with on the job training and gave St. Ann a certificate, dated 1992, stating that St. Ann had completed a "Data Base Input and Tax Preparation Training" class. When St. Ann started working at Morel's office, it was located in Buras, Louisiana.

6. St. Ann purchased Morel's business in 1999 and subsequently formed JJSM, Inc. Records from the Louisiana Secretary of State show that JJSM first registered with the state on March 21, 2000, and that it is an active business corporation in good standing. St. Ann originally went into business with Janice Moody, who was to do the bookkeeping while St. Ann

did the tax return preparation. The name of the business is a combination of their initials. Moody is no longer associated with the business, but St. Ann has retained the JJSM name.

7. St. Ann performs all professional services at JJSM herself. The majority of the business is the seasonal preparation of Form 1040 federal income tax returns, although St. Ann also prepares other types of returns, such as Forms 1065, 1120 and 1120S, and provides general bookkeeping services to about six clients. St. Ann has no workers who assist in the return preparation or bookkeeping, even on a seasonal basis. During tax season, St. Ann relies on her family and temporary workers to help her answer the telephone, make appointments and perform other clerical duties.

8. JJSM has only one business location at a time, but the business's address has changed over the years. It is currently located in Belle Chasse, Louisiana.

9. St. Ann has never held any professional or business licenses. She also never has possessed any professional designations, such as enrolled agent, and she is not a registered return preparer with the IRS. Before becoming involved in preparing tax returns, St. Ann worked in the food service industry as a server in a restaurant, a convenience store deli worker and a cook/cashier at a fried chicken fast food business.

10. As a paid federal tax return preparer, St. Ann obtained from the IRS and used a Preparer Tax Identification Number ("PTIN") of PXXXXX9298.

11. JJSM obtained from the IRS and used an Electronic Filing Identification Number ("EFIN") of XX5487.

DEFENDANTS' ACTIVITIES

12. Defendants prepare hundreds of federal income tax returns each filing season. For instance, from 2012 through 2016 (coinciding primarily with tax years 2011 through 2015), Defendants prepared between 681 and 724 individual tax returns each year. St. Ann prepared approximately 500 returns in 2017 and approximately 330 returns in 2018. As described more fully below, St. Ann knowingly takes unreasonable positions on returns she prepares that result in understatements of the tax her customers owe and/or overstatements of the refunds to which they are entitled to receive. To protect the identities of individual customers, the complaint refers to each customer by number, *e.g.*, Customer 1, etc. A Customer Key, which identifies each customer by name and social security number, will be served with the summons and complaint.

13. In 2013, the IRS proposed two \$5,000 penalties against St. Ann under 26 U.S.C. § 6694(b) for tax years 2011 and 2012. Section 6694(b) penalizes a tax return preparer who prepares a return that contains an understatement of tax liability or an overstatement of a refund due to willful or reckless conduct. The IRS had determined that St. Ann had claimed erroneous car and truck expenses on returns she prepared for customers. St. Ann appealed administratively and ultimately was assessed one \$5,000 penalty.

14. In 2014, the IRS initiated a Program Action Case (“PAC”) audit of Defendants for returns they had prepared for tax years 2012 and 2013. The PAC is a process used by the IRS to identify problematic return preparers by auditing some of the returns they prepare for others. The results are analyzed to determine if substantial errors

exist on the returns and the reasons for the errors. As part of the PAC, the IRS audited 40 returns prepared by St. Ann.

15. St. Ann's conduct in preparing returns is attributable to JJSM, which can only act through its officer. Both St. Ann and JJSM are "tax return preparers" as defined by 26 U.S.C. § 7701(a)(36).

16. The IRS found during the PAC audits that despite the \$5,000 penalty, St. Ann continued to claim erroneous car and truck expenses on customer returns, and made other significant errors on returns she prepared.

17. For example, the IRS disallowed car and truck expenses that St. Ann had reported on Schedule C (Profit or Loss from Business) for a customer who operated a shrimping business (Customer 1). Schedule C is used to report income and expenses from a business. Falsely reducing income and/or claiming false expenses on Schedule C can reduce a customer's adjusted gross income and therefore their tax liability. Although Customer 1 produced a mileage log to try to support the claimed expenses during the audit of his 2012 return, St. Ann had fabricated the mileage log after Customer 1 informed her of the upcoming examination. By fabricating both the expenses, and the evidence purporting to document the expenses she claimed on Customer 1's return, St. Ann intentionally and improperly understated the tax that Customer 1 actually owed.

18. In addition to claiming fictitious expenses, St. Ann improperly characterized income of \$42,937 from the BP Oil Spill as "other income" on Customer 1's 2012 return. That income should have been reported on Customer 1's Schedule C (Profit or Loss from Business) as gross receipts from his shrimping business. By characterizing Customer 1's

self-employment income as “other income,” St. Ann improperly reduced the self-employment tax he was otherwise required to report.

19. As part of the PAC audit, the IRS disallowed car and truck expenses that St. Ann had reported on Schedule C for married taxpayers who filed joint returns (Customer 2). Customer 2 gave St. Ann a written list of the expenses related to their shrimping business, but at no time did they provide mileage figures. St. Ann simply fabricated those numbers on the 2012 and 2013 returns, claimed expenses she knew were false, and improperly understated the tax Customer 2 reported on their return.

20. St. Ann reported inflated business-related repair, insurance and other expenses on the joint returns she prepared for Customer 3, whose 2012 and 2013 returns were audited as part of the PAC. While St. Ann reported \$48,975 in repair expenses for 2012 and \$52,445 in repair expenses for 2013 related to Customer 3’s fishing business, those figures (as well as expenses for insurance and other miscellaneous expenses) greatly exceeded the actual expenses reflected by Customer 3’s documentation. St. Ann advised Customer 3 that they would have owed the IRS additional taxes if she did not inflate the business expenses she reported. By fabricating and overstating Customer 3’s business expenses, St. Ann improperly reduced their taxable income and the tax those taxpayers reported.

21. St. Ann continued to prepare improper returns following the periods covered by the PAC audit. St. Ann repeatedly prepared Schedules C showing “business” losses from activities that St. Ann’s customers engaged in purely as hobbies. For example, for tax year 2015 St. Ann reported expenses on Customer 4’s Schedule C related solely to his hobby of hunting and fishing. Customer 4 did not own or operate a hunting and fishing business, and

advised St. Ann that he engaged in those activities as a hobby. Nevertheless, St. Ann reported expenses of \$12,819 on the Schedule C, but no gross receipts or sales from the alleged “business.” By falsely claiming expenses from a hobby as business expenditures, St. Ann fabricated a tax loss that improperly reduced Customer 4’s taxable income and the tax shown due on his return.

22. St. Ann used the same scheme on returns she prepared for Customer 5 and Customer 6 for 2015. St. Ann specifically identified hunting and fishing as a “Hobby” on the Schedule C prepared for Customer 5, and reported no income from the hobby but nearly \$2,000 in phony business expenditures to produce a fictitious loss that reduced his taxable income. St. Ann prepared a joint return for Customer 6 that included a Schedule C for each spouse that reported a phony business loss for both the husband (by claiming expenses related to a fishing and camping “business”) and wife (by claiming as expenses amounts she paid to pursue her knitting hobby).

23. St. Ann also improperly reported personal expenses as deductions on Schedule A. On Customer 6’s 2015 return, St. Ann reported unreimbursed employee business expenses of \$9,683 for mileage and \$1,230 for meals. But Customer 6’s “travel” for work was related to his commute to and from his usual worksite, so those “expenses” were non-deductible personal expenses. St. Ann reported those amounts on Customer 6’s return knowing that Customer 6 was not entitled to claim them.

24. St. Ann also has fabricated mortgage interest and claimed it as a business expense on customers’ Schedule C. St. Ann reported \$43,000 of mortgage interest on Schedule C of the 2017 joint return of married taxpayers (Customer 7). Customer 7 did not

incur those expenses and did not tell St. Ann that they did. By claiming mortgage interest that St. Ann knew Customer 7 did not incur, St. Ann knowingly and improperly reduced the taxpayers' taxable income. Also, reporting a fictitious mortgage interest expense on Schedule C can give a taxpayer an additional tax advantage because it is claimed "above" the adjusted gross income line on the return. Schedule C expenses taken above that line reduce adjusted gross income, and thus taxable income, dollar-for-dollar, whereas itemized deductions taken "below" the line on Schedule A, where mortgage interest should be reported, may be limited if the total amount of itemized deductions exceeds the taxpayer's adjusted gross income.

HARM TO THE UNITED STATES

25. Defendants' pattern of preparing returns that understate their customers' taxes and/or overstate their refunds, through the schemes described above, has resulted in the loss of significant federal tax revenue.

26. In many instances, Defendants' understatement of their customers' liabilities and their other fraudulent practices caused the United States to issue refunds that the customers were not entitled to receive.

27. Counting just the 40 returns for tax years 2012 and 2013 that were audited as part of the PAC (described above in paragraph 14), the IRS found that Defendants understated their customers' tax liabilities by \$341,258 in the aggregate. Given the number of returns that Defendants have prepared that have not been audited, the harm to the public fisc likely is far greater. In addition, the United States has had to bear the substantial cost of

examining returns Defendants have prepared and collecting the understated liabilities from their customers.

28. In addition to the direct harm caused by preparing tax returns that fraudulently understate their customers' tax liabilities and/or overstate their refunds, Defendants' activities encourage noncompliance by their customers with the internal revenue laws by falsely leading them to believe that certain items, like amounts spent on hobbies and personal travel, are allowed to be deducted as business expenses.

OTHER HARM

29. In addition to the harm to the United States, Defendants' conduct harms their customers, who are responsible for the deficiencies and, potentially, interest and penalties that result when Defendants fraudulently understate their customers' tax liabilities and/or overstate their refunds.

30. Defendants' conduct also causes intangible harm to honest tax return preparers by luring customers who hear that they may incur smaller tax liabilities and/or obtain larger refunds by using Defendants' tax preparation services.

COUNT I: INJUNCTION UNDER 26 U.S.C. § 7407 FOR CONDUCT SUBJECT TO PENALTY UNDER 26 U.S.C. § 6694

31. The United States incorporates by reference the allegations in paragraphs 1 through 30.

32. Section 7407 of the Internal Revenue Code authorizes a district court to enjoin a person who is a tax return preparer from engaging in certain conduct or from further acting as a tax return preparer. The prohibited conduct justifying an injunction includes, *inter alia*, the following:

(a) Engaging in conduct subject to penalty under 26 U.S.C. § 6694(a), which penalizes a tax return preparer who prepares a return that contains an understatement of tax liability or an overstatement of a refund due to an unreasonable position that the preparer knew or should have known was unreasonable;

(b) Engaging in conduct subject to penalty under 26 U.S.C. § 6694(b), which penalizes a tax return preparer who prepares a return that contains an understatement of tax liability or an overstatement of a refund due to willful or reckless conduct;

(c) Engaging in any other fraudulent or deceptive conduct that substantially interferes with the proper administration of the internal revenue laws.

33. In order for a court to issue such an injunction, the court must find that:

(a) The tax return preparer engaged in the prohibited conduct; and

(b) Injunctive relief is appropriate to prevent the recurrence of such conduct.

34. If a return preparer's conduct is continual or repeated and the court finds that a narrower injunction would not be sufficient to prevent the preparer's interference with the proper administration of the internal revenue laws, the court may permanently enjoin the person from acting as a tax return preparer. *See* 26 U.S.C. § 7407(b).

35. Defendants have continually and repeatedly engaged in conduct subject to penalty under 26 U.S.C. § 6694 by preparing returns that understate the customers' tax liabilities and overstate their refunds. As described above, Defendants have prepared returns that claim business expenses that were not incurred by the taxpayers and are not allowable as business expenses. Defendants have done so with the knowledge that the

positions they took on the returns were unreasonable and lacked substantial authority.

Defendants have thus engaged in conduct subject to penalty under 26 U.S.C. § 6694(a).

36. Additionally, Defendants have engaged in conduct subject to penalty under 26 U.S.C. § 6694(b) by willfully understating customers' liabilities and acting with a reckless and intentional disregard of rules and regulations.

37. Defendants' conduct substantially interferes with the administration of the internal revenue laws. Injunctive relief is necessary to prevent this misconduct because, absent an injunction, Defendants are likely to continue preparing false federal tax returns.

38. A narrower injunction would be insufficient to prevent Defendants' interference with the administration of the internal revenue laws. Defendants prepare returns understating the customers' liabilities through multiple schemes that report false information on their customers' tax returns. In addition, the IRS may not yet have identified all of the schemes used by Defendants to understate liabilities. Failure to permanently enjoin Defendants will require the IRS to spend additional resources to uncover all of their future schemes. The harm resulting from these schemes includes both the expenditure of these resources and the revenue loss caused by the improper figures Defendants claim on returns they prepare. Accordingly, only a permanent injunction is sufficient to prevent future harm. Each Defendant should be enjoined from acting as a tax return preparer.

COUNT II: INJUNCTION UNDER 26 U.S.C. § 7408 FOR CONDUCT SUBJECT
TO PENALTY UNDER 26 U.S.C. § 6701

39. The United States incorporates by reference the allegations contained in paragraphs 1 through 38.

40. Section 7408 of the Internal Revenue Code authorizes a district court to enjoin any person from engaging in conduct subject to penalty under 26 U.S.C. § 6701, which penalizes a person who aids or assists in the preparation of tax returns that the person knows will result in an understatement of tax liability.

41. Defendants have engaged in conduct subject to penalty under 26 U.S.C. § 6701 by preparing tax returns that claim deductions and/or expenses that they knew to be improper, false and/or inflated.

42. Defendants' repeated actions fall within 26 U.S.C. § 7408, and injunctive relief is appropriate to prevent recurrence of this conduct.

COUNT III: INJUNCTION UNDER 26 U.S.C. § 7402 FOR UNLAWFUL
INTERFERENCE WITH THE ENFORCEMENT OF INTERNAL REVENUE LAWS

43. The United States incorporates by reference the allegations contained in paragraphs 1 through 42.

44. Section 7402(a) of the Internal Revenue Code authorizes a court to issue orders of injunction as may be necessary or appropriate for the enforcement of the internal revenue laws.

45. Defendants have repeatedly and continually engaged in conduct that interferes substantially with the administration and enforcement of the internal revenue laws.

46. If Defendants continue to act as tax return preparers, their conduct will result in irreparable harm to the United States, and the United States has no adequate remedy at law.

47. Defendants' conduct has caused and will continue to cause substantial tax losses to the United States Treasury, much of which may be undiscovered and unrecoverable. Moreover, unless Defendants are enjoined from preparing returns, the IRS will have to devote substantial and unrecoverable time and resources auditing their customers individually to detect understated liabilities and overstated refund claims.

48. The detection and audit of erroneous tax deductions and other claims made on returns prepared by Defendants would be a significant burden on IRS resources.

WHEREFORE, the United States prays for the following relief:

A. That the Court find that Defendants have repeatedly and continually engaged in conduct subject to penalty under 26 U.S.C. § 6694 and that injunctive relief is appropriate under 26 U.S.C. § 7407 to prevent recurrence of that conduct;

B. That the Court find that Defendants have repeatedly and continually engaged in conduct subject to penalty under 26 U.S.C. § 6701 and that injunctive relief is appropriate under 26 U.S.C. § 7408 to prevent recurrence of that conduct;

C. That the Court find that Defendants have repeatedly and continually engaged in conduct that substantially interferes with the proper enforcement and administration of the internal revenue laws and that injunctive relief is appropriate under 26 U.S.C. § 7402(a) to prevent recurrence of that conduct;

D. That the Court enter a permanent injunction prohibiting Defendants and any other persons working in concert or participation with them from directly or indirectly:

(1) Preparing, assisting in the preparation of, or directing the preparation of federal tax returns, amended returns, or other tax-related documents and forms, including any

electronically submitted tax returns or tax-related documents, for any entity or person other than themselves;

(2) Owning, managing, controlling, working for, profiting from, or volunteering for any business or entity engaged in tax return preparation;

(3) Engaging in activity subject to penalty under 26 U.S.C. § 6694 and 6701; and

(4) Engaging in conduct that substantially interferes with the proper administration and enforcement of the internal revenue laws.

E. That the Court enter an injunction requiring Defendants, at their own expense:

(1) To send by certified mail, return receipt requested, a copy of the final injunction entered against Defendants in this action, as well as a copy of the Complaint setting forth the allegations as to how Defendants fraudulently prepared federal tax returns, to each person for whom Defendants prepared federal tax returns or any other federal tax forms after January 1, 2013, within 30 days of entry of the final injunction in this action;

(2) To surrender to the Secretary of the Treasury or his delegate any and all PTINs held by, assigned to, or used by St. Ann pursuant to 26 U.S.C. § 6109, and any and all EFINs held by, assigned to, or used by Defendants, within 30 days of entry of the final injunction in this action;

(3) To prominently post a copy of the injunction on Defendants' website and in Defendants' place of business where they prepared tax returns, within 10 days of entry of the final injunction in this action;

(4) To deliver a copy of the injunction to any employees, contractors and vendors of Defendants, within 30 days of entry of the final injunction in this action;

(5) To file a sworn statement with the Court evidencing Defendants' compliance with the foregoing directives within 45 days of entry of the final injunction in this action; and

(6) To keep records of Defendants' compliance with the foregoing directives, which may be produced to the Court, if requested, or the United States pursuant to paragraph F, below;

F. That the Court enter an order allowing the United States to monitor Defendants' compliance with the injunction and to engage in post-judgment discovery in accordance with the Federal Rules of Civil Procedure; and

G. That the Court grant the United States such other and further relief as the Court deems appropriate.

RICHARD E. ZUCKERMAN
Principal Deputy Assistant Attorney General

/s/ Laura M. Conner

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Of Counsel:
PETER G. STRASSER
United States Attorney

CIVIL COVER SHEET

The JS 44 civil cover sheet and the information contained herein neither replace nor supplement the filing and service of pleadings or other papers as required by law, except as provided by local rules of court. This form, approved by the Judicial Conference of the United States in September 1974, is required for the use of the Clerk of Court for the purpose of initiating the civil docket sheet. (SEE INSTRUCTIONS ON NEXT PAGE OF THIS FORM.)

I. (a) PLAINTIFFS

United States of America

(b) County of Residence of First Listed Plaintiff _____

(EXCEPT IN U.S. PLAINTIFF CASES)

(c) Attorneys (Firm Name, Address, and Telephone Number)

Laura M. Conner, Trial Attorney, Tax Division, U.S. Dept. of Justice
P.O. Box 14198, Washington, DC 20044
202-514-6438

DEFENDANTS

Jessica Barthelemy St. Ann and JJSM, Inc.

County of Residence of First Listed Defendant Plaquemines

(IN U.S. PLAINTIFF CASES ONLY)

NOTE: IN LAND CONDEMNATION CASES, USE THE LOCATION OF THE TRACT OF LAND INVOLVED.

Attorneys (If Known)

II. BASIS OF JURISDICTION (Place an "X" in One Box Only)

- ☒ 1 U.S. Government Plaintiff
- ☐ 2 U.S. Government Defendant
- ☐ 3 Federal Question
(U.S. Government Not a Party)
- ☐ 4 Diversity
(Indicate Citizenship of Parties in Item III)

III. CITIZENSHIP OF PRINCIPAL PARTIES (Place an "X" in One Box for Plaintiff and One Box for Defendant)

- | | PTF | DEF | | PTF | DEF |
|---|----------------------------|----------------------------|---|----------------------------|----------------------------|
| Citizen of This State | <input type="checkbox"/> 1 | <input type="checkbox"/> 1 | Incorporated or Principal Place of Business In This State | <input type="checkbox"/> 4 | <input type="checkbox"/> 4 |
| Citizen of Another State | <input type="checkbox"/> 2 | <input type="checkbox"/> 2 | Incorporated and Principal Place of Business In Another State | <input type="checkbox"/> 5 | <input type="checkbox"/> 5 |
| Citizen or Subject of a Foreign Country | <input type="checkbox"/> 3 | <input type="checkbox"/> 3 | Foreign Nation | <input type="checkbox"/> 6 | <input type="checkbox"/> 6 |

IV. NATURE OF SUIT (Place an "X" in One Box Only)Click here for: [Nature of Suit Code Descriptions.](#)

CONTRACT	TORTS	FORFEITURE/PENALTY	BANKRUPTCY	OTHER STATUTES
<input type="checkbox"/> 110 Insurance <input type="checkbox"/> 120 Marine <input type="checkbox"/> 130 Miller Act <input type="checkbox"/> 140 Negotiable Instrument <input type="checkbox"/> 150 Recovery of Overpayment & Enforcement of Judgment <input type="checkbox"/> 151 Medicare Act <input type="checkbox"/> 152 Recovery of Defaulted Student Loans (Excludes Veterans) <input type="checkbox"/> 153 Recovery of Overpayment of Veteran's Benefits <input type="checkbox"/> 160 Stockholders' Suits <input type="checkbox"/> 190 Other Contract <input type="checkbox"/> 195 Contract Product Liability <input type="checkbox"/> 196 Franchise	PERSONAL INJURY <input type="checkbox"/> 310 Airplane <input type="checkbox"/> 315 Airplane Product Liability <input type="checkbox"/> 320 Assault, Libel & Slander <input type="checkbox"/> 330 Federal Employers' Liability <input type="checkbox"/> 340 Marine <input type="checkbox"/> 345 Marine Product Liability <input type="checkbox"/> 350 Motor Vehicle <input type="checkbox"/> 355 Motor Vehicle Product Liability <input type="checkbox"/> 360 Other Personal Injury <input type="checkbox"/> 362 Personal Injury - Medical Malpractice PERSONAL INJURY <input type="checkbox"/> 365 Personal Injury - Product Liability <input type="checkbox"/> 367 Health Care/Pharmaceutical Personal Injury Product Liability <input type="checkbox"/> 368 Asbestos Personal Injury Product Liability PERSONAL PROPERTY <input type="checkbox"/> 370 Other Fraud <input type="checkbox"/> 371 Truth in Lending <input type="checkbox"/> 380 Other Personal Property Damage <input type="checkbox"/> 385 Property Damage Product Liability	<input type="checkbox"/> 625 Drug Related Seizure of Property 21 USC 881 <input type="checkbox"/> 690 Other LABOR <input type="checkbox"/> 710 Fair Labor Standards Act <input type="checkbox"/> 720 Labor/Management Relations <input type="checkbox"/> 740 Railway Labor Act <input type="checkbox"/> 751 Family and Medical Leave Act <input type="checkbox"/> 790 Other Labor Litigation <input type="checkbox"/> 791 Employee Retirement Income Security Act IMMIGRATION <input type="checkbox"/> 462 Naturalization Application <input type="checkbox"/> 465 Other Immigration Actions	<input type="checkbox"/> 422 Appeal 28 USC 158 <input type="checkbox"/> 423 Withdrawal 28 USC 157 PROPERTY RIGHTS <input type="checkbox"/> 820 Copyrights <input type="checkbox"/> 830 Patent <input type="checkbox"/> 835 Patent - Abbreviated New Drug Application <input type="checkbox"/> 840 Trademark SOCIAL SECURITY <input type="checkbox"/> 861 HIA (1395ff) <input type="checkbox"/> 862 Black Lung (923) <input type="checkbox"/> 863 DIWC/DIWW (405(g)) <input type="checkbox"/> 864 SSID Title XVI <input type="checkbox"/> 865 RSI (405(g)) FEDERAL TAX SUITS <input checked="" type="checkbox"/> 870 Taxes (U.S. Plaintiff or Defendant) <input type="checkbox"/> 871 IRS—Third Party 26 USC 7609	<input type="checkbox"/> 375 False Claims Act <input type="checkbox"/> 376 Qui Tam (31 USC 3729(a)) <input type="checkbox"/> 400 State Reapportionment <input type="checkbox"/> 410 Antitrust <input type="checkbox"/> 430 Banks and Banking <input type="checkbox"/> 450 Commerce <input type="checkbox"/> 460 Deportation <input type="checkbox"/> 470 Racketeer Influenced and Corrupt Organizations <input type="checkbox"/> 480 Consumer Credit <input type="checkbox"/> 490 Cable/Sat TV <input type="checkbox"/> 850 Securities/Commodities/Exchange <input type="checkbox"/> 890 Other Statutory Actions <input type="checkbox"/> 891 Agricultural Acts <input type="checkbox"/> 893 Environmental Matters <input type="checkbox"/> 895 Freedom of Information Act <input type="checkbox"/> 896 Arbitration <input type="checkbox"/> 899 Administrative Procedure Act/Review or Appeal of Agency Decision <input type="checkbox"/> 950 Constitutionality of State Statutes
REAL PROPERTY <input type="checkbox"/> 210 Land Condemnation <input type="checkbox"/> 220 Foreclosure <input type="checkbox"/> 230 Rent Lease & Ejectment <input type="checkbox"/> 240 Torts to Land <input type="checkbox"/> 245 Tort Product Liability <input type="checkbox"/> 290 All Other Real Property	CIVIL RIGHTS <input type="checkbox"/> 440 Other Civil Rights <input type="checkbox"/> 441 Voting <input type="checkbox"/> 442 Employment <input type="checkbox"/> 443 Housing/Accommodations <input type="checkbox"/> 445 Amer. w/Disabilities - Employment <input type="checkbox"/> 446 Amer. w/Disabilities - Other <input type="checkbox"/> 448 Education PRISONER PETITIONS Habeas Corpus: <input type="checkbox"/> 463 Alien Detainee <input type="checkbox"/> 510 Motions to Vacate Sentence <input type="checkbox"/> 530 General <input type="checkbox"/> 535 Death Penalty Other: <input type="checkbox"/> 540 Mandamus & Other <input type="checkbox"/> 550 Civil Rights <input type="checkbox"/> 555 Prison Condition <input type="checkbox"/> 560 Civil Detainee - Conditions of Confinement			

V. ORIGIN (Place an "X" in One Box Only)

- ☒ 1 Original Proceeding ☐ 2 Removed from State Court ☐ 3 Remanded from Appellate Court ☐ 4 Reinstated or Reopened ☐ 5 Transferred from Another District (specify) ☐ 6 Multidistrict Litigation - Transfer ☐ 8 Multidistrict Litigation - Direct File

VI. CAUSE OF ACTION

Cite the U.S. Civil Statute under which you are filing (Do not cite jurisdictional statutes unless diversity):

26 U.S.C. 7407, 7408, 7402(a)

Brief description of cause:

Suit to enjoin tax return preparer

VII. REQUESTED IN COMPLAINT:☐ CHECK IF THIS IS A CLASS ACTION UNDER RULE 23, F.R.Cv.P.DEMAND \$
0.00

CHECK YES only if demanded in complaint:

JURY DEMAND: ☐ Yes ☒ No**VIII. RELATED CASE(S) IF ANY**

(See instructions):

JUDGE _____

DOCKET NUMBER _____

DATE

01/09/2019

SIGNATURE OF ATTORNEY OF RECORD

s/ Laura M. Conner

FOR OFFICE USE ONLY

RECEIPT # _____

AMOUNT _____

APPLYING IFP _____

JUDGE _____

MAG. JUDGE _____

INSTRUCTIONS FOR ATTORNEYS COMPLETING CIVIL COVER SHEET FORM JS 44

Authority For Civil Cover Sheet

The JS 44 civil cover sheet and the information contained herein neither replaces nor supplements the filings and service of pleading or other papers as required by law, except as provided by local rules of court. This form, approved by the Judicial Conference of the United States in September 1974, is required for the use of the Clerk of Court for the purpose of initiating the civil docket sheet. Consequently, a civil cover sheet is submitted to the Clerk of Court for each civil complaint filed. The attorney filing a case should complete the form as follows:

- I.(a) Plaintiffs-Defendants.** Enter names (last, first, middle initial) of plaintiff and defendant. If the plaintiff or defendant is a government agency, use only the full name or standard abbreviations. If the plaintiff or defendant is an official within a government agency, identify first the agency and then the official, giving both name and title.
 - (b) County of Residence.** For each civil case filed, except U.S. plaintiff cases, enter the name of the county where the first listed plaintiff resides at the time of filing. In U.S. plaintiff cases, enter the name of the county in which the first listed defendant resides at the time of filing. (NOTE: In land condemnation cases, the county of residence of the "defendant" is the location of the tract of land involved.)
 - (c) Attorneys.** Enter the firm name, address, telephone number, and attorney of record. If there are several attorneys, list them on an attachment, noting in this section "(see attachment)".
- II. Jurisdiction.** The basis of jurisdiction is set forth under Rule 8(a), F.R.Cv.P., which requires that jurisdictions be shown in pleadings. Place an "X" in one of the boxes. If there is more than one basis of jurisdiction, precedence is given in the order shown below.
- United States plaintiff. (1) Jurisdiction based on 28 U.S.C. 1345 and 1348. Suits by agencies and officers of the United States are included here.
- United States defendant. (2) When the plaintiff is suing the United States, its officers or agencies, place an "X" in this box.
- Federal question. (3) This refers to suits under 28 U.S.C. 1331, where jurisdiction arises under the Constitution of the United States, an amendment to the Constitution, an act of Congress or a treaty of the United States. In cases where the U.S. is a party, the U.S. plaintiff or defendant code takes precedence, and box 1 or 2 should be marked.
- Diversity of citizenship. (4) This refers to suits under 28 U.S.C. 1332, where parties are citizens of different states. When Box 4 is checked, the citizenship of the different parties must be checked. (See Section III below; **NOTE: federal question actions take precedence over diversity cases.**)
- III. Residence (citizenship) of Principal Parties.** This section of the JS 44 is to be completed if diversity of citizenship was indicated above. Mark this section for each principal party.
- IV. Nature of Suit.** Place an "X" in the appropriate box. If there are multiple nature of suit codes associated with the case, pick the nature of suit code that is most applicable. Click here for: [Nature of Suit Code Descriptions](#).
- V. Origin.** Place an "X" in one of the seven boxes.
- Original Proceedings. (1) Cases which originate in the United States district courts.
- Removed from State Court. (2) Proceedings initiated in state courts may be removed to the district courts under Title 28 U.S.C., Section 1441. When the petition for removal is granted, check this box.
- Remanded from Appellate Court. (3) Check this box for cases remanded to the district court for further action. Use the date of remand as the filing date.
- Reinstated or Reopened. (4) Check this box for cases reinstated or reopened in the district court. Use the reopening date as the filing date.
- Transferred from Another District. (5) For cases transferred under Title 28 U.S.C. Section 1404(a). Do not use this for within district transfers or multidistrict litigation transfers.
- Multidistrict Litigation – Transfer. (6) Check this box when a multidistrict case is transferred into the district under authority of Title 28 U.S.C. Section 1407.
- Multidistrict Litigation – Direct File. (8) Check this box when a multidistrict case is filed in the same district as the Master MDL docket.
- PLEASE NOTE THAT THERE IS NOT AN ORIGIN CODE 7.** Origin Code 7 was used for historical records and is no longer relevant due to changes in statute.
- VI. Cause of Action.** Report the civil statute directly related to the cause of action and give a brief description of the cause. **Do not cite jurisdictional statutes unless diversity.** Example: U.S. Civil Statute: 47 USC 553 Brief Description: Unauthorized reception of cable service
- VII. Requested in Complaint.** Class Action. Place an "X" in this box if you are filing a class action under Rule 23, F.R.Cv.P.
- Demand. In this space enter the actual dollar amount being demanded or indicate other demand, such as a preliminary injunction.
- Jury Demand. Check the appropriate box to indicate whether or not a jury is being demanded.
- VIII. Related Cases.** This section of the JS 44 is used to reference related pending cases, if any. If there are related pending cases, insert the docket numbers and the corresponding judge names for such cases.

Date and Attorney Signature. Date and sign the civil cover sheet.

Eastern District of Louisiana

Civil Action No.

Signature of Clerk or Deputy Clerk

Civil Action No. _____

PROOF OF SERVICE*(This section should not be filed with the court unless required by Fed. R. Civ. P. 4 (l))*

This summons for *(name of individual and title, if any)* _____
 was received by me on *(date)* _____ .

☐ I personally served the summons on the individual at *(place)* _____
 _____ on *(date)* _____ ; or

☐ I left the summons at the individual's residence or usual place of abode with *(name)* _____
 _____ , a person of suitable age and discretion who resides there,
 on *(date)* _____ , and mailed a copy to the individual's last known address; or

☐ I served the summons on *(name of individual)* _____ , who is
 designated by law to accept service of process on behalf of *(name of organization)* _____
 _____ on *(date)* _____ ; or

☐ I returned the summons unexecuted because _____ ; or

☐ Other *(specify)*: _____

My fees are \$ _____ for travel and \$ _____ for services, for a total of \$ 0.00 .

I declare under penalty of perjury that this information is true.

Date: _____

Server's signature

Printed name and title

Server's address

Additional information regarding attempted service, etc:

Eastern District of Louisiana

Civil Action No.

Signature of Clerk or Deputy Clerk

Civil Action No. _____

PROOF OF SERVICE*(This section should not be filed with the court unless required by Fed. R. Civ. P. 4 (l))*

This summons for *(name of individual and title, if any)* _____
 was received by me on *(date)* _____ .

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 _____ on *(date)* _____ ; or

☐ I left the summons at the individual's residence or usual place of abode with *(name)* _____
 _____, a person of suitable age and discretion who resides there,
 on *(date)* _____, and mailed a copy to the individual's last known address; or

☐ I served the summons on *(name of individual)* _____, who is
 designated by law to accept service of process on behalf of *(name of organization)* _____
 _____ on *(date)* _____ ; or

☐ I returned the summons unexecuted because _____ ; or

☐ Other *(specify)*: _____

My fees are \$ _____ for travel and \$ _____ for services, for a total of \$ 0.00 .

I declare under penalty of perjury that this information is true.

Date: _____

Server's signature

Printed name and title

Server's address

Additional information regarding attempted service, etc: